

Unified School District No. 107

Mankato, Kansas

FINANCIAL STATEMENT AND INDEPENDENT AUDITOR'S REPORT

For the Year Ended June 30, 2013

**MAPES & MILLER
Certified Public Accountants
Phillipsburg, Kansas 67661**

**Unified School District No. 107
Mankato, Kansas
June 30, 2013**

Nadine Smith - Superintendent
Lynette Bartley - Clerk
Rick Diamond - Treasurer

BOARD MEMBERS

Ervin Underwood - President
Lesa Peroutek - Vice President

Steve Spiegel

Brenden Wirth

Lori Yelken

Janelle Greene

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**UNIFIED SCHOOL DISTRICT NO. 107
MANKATO, KANSAS**

For the Year Ended June 30, 2013

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MAPES & MILLER LLP

CERTIFIED PUBLIC ACCOUNTANTS

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

JOHN D. MAPES, CPA, CHTD
DENIS W. MILLER, CPA, PA
THOMAS B. CARPENTER, CPA, PA
DON E. TILTON, CPA, PA
BRIAN S. THOMPSON, CPA, PA
REBECCA A. LIX, CPA, PA
STEPHANIE M HEIER, CPA, PA

418 E HOLME
NORTON, KS 67654
(785)877-5833

P.O. BOX 266
711 3RD STREET
PHILLIPSBURG, KS 67661
(785)543-6561

P.O. BOX 508
503 MAIN STREET
STOCKTON, KS 67669
(785)425-6764

306 N POMEROY
HILL CITY, KS 67642
(785)421-2163

PO BOX 412
QUINTER, KS 67752
(785)754-2111

117 N MAIN ST
WAKEENEY, KS 67672
(785)743-5513

INDEPENDENT AUDITOR'S REPORT

**Board of Education
Unified School District No. 107
Mankato, Kansas 66956**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 107, Mankato, Kansas, a Municipality, as of and for the year ended June 30, 2013, and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 107, Mankato, Kansas to meet the requirements of the State of Kansas

on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 107 Mankato, Kansas as of June 30, 2013, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 107 Mankato, Kansas, as of June 30, 2013, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of regulatory basis receipts and disbursements – agency funds, schedule of regulatory basis receipts, expenditures, and unencumbered cash – district activity funds, and schedule of receipts and disbursements – student activity funds (Schedules 1, 2, 3, 4, and 5 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Respectfully submitted,

Mapes & Miller CPAs

Certified Public Accountants

October 14, 2013
Phillipsburg, Kansas

UNIFIED SCHOOL DISTRICT NO. 107
Mankato, Kansas

Statement 1

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
For The Year Ended June 30, 2013**

FUND	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Funds							
General Fund	\$ 187	\$ -	\$ 2,625,136	\$ 2,625,316	\$ 7	\$ 89,441	\$ 89,448
Supplemental General Fund	184,654	8	614,656	744,750	54,568	76	54,644
Special Purpose Funds							
At Risk Fund (4 Yr. Old)	300,808	-	9,540	71,974	238,374	-	238,374
At Risk Fund (K-12)	364,079	-	75,000	246,019	193,060	8,095	201,155
Capital Outlay Fund	1,774,455	-	613,740	369,899	2,018,296	59,909	2,078,205
Driver Training Fund	20,014	-	3,716	4,890	18,840	-	18,840
Food Service Fund	44,381	-	189,515	183,085	50,811	-	50,811
Professional Development Fund	9,986	123	-	1,199	8,910	-	8,910
Special Reserve Fund	198,749	-	85,234	247,111	36,872	13,931	50,803
Special Education Fund	873,235	-	755,171	580,615	1,047,791	-	1,047,791
Vocational Education Fund	205,200	-	107,529	93,402	219,327	6,737	226,064
KPERS Special Retirement Contribution Fund	-	-	193,017	193,017	-	-	-
Contingency Reserve Fund	368,237	-	-	-	368,237	-	368,237
Textbook & Student Material Revolving Fund	163,306	-	37,234	36,850	163,690	6,526	170,216
District Activity Funds	14,121	-	66,680	61,984	18,817	-	18,817
Federal Funds	11,159	4	138,918	144,907	5,174	13,420	18,594
Bond & Interest Fund							
Bond & Interest Fund	60,061	-	40,977	54,895	46,143	-	46,143
Total Reporting Entity (Excluding Agency Funds)	\$ 4,592,632	\$ 135	\$ 5,556,063	\$ 5,659,913	\$ 4,488,917	\$ 198,135	\$ 4,687,052

The notes to the financial statement are an integral part of this statement.

**UNIFIED SCHOOL DISTRICT NO. 107
Mankato, Kansas**

**Statement 1
(Cont.)**

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS
For The Year Ended June 30, 2013**

COMPOSITION OF CASH

Cash on Hand	\$ 30
Central National Bank	
Checking	250
State Exchange Bank	
NOW Account	4,585,809
Checking Account	1,300
In-Substance Receipt in Transit	<u>144,399</u>
 Total Cash	 4,731,788
 Agency Funds per Schedule 3	 <u>(44,736)</u>
 Total Reporting Entity (Excluding Agency Funds)	 <u><u>\$ 4,687,052</u></u>

The notes to the financial statement are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 107
Mankato, Kansas

NOTES TO THE FINANCIAL STATEMENT
June 30, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. FINANCIAL REPORTING ENTITY

Unified School District No. 107, Mankato, Kansas is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents Unified School District No. 107, Mankato, Kansas, a Municipality.

B. REGULATORY BASIS FUND TYPES

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities for the District for the year ended June 30, 2013.

General Fund--the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds--used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Funds-- used to account for the accumulation of resources, including tax levies, transfers from other funds, and payment of general long-term debt.

Agency Funds--used to report assets held by the municipal reporting entity in a purely custodial capacity (i.e. payroll clearing fund, county treasurer tax collection accounts, etc.)

**C. REGULATORY BASIS OF ACCOUNTING AND DEPARTURE FROM ACCOUNTING PRINCIPLES
GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA**

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

D. BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The budgets for the General Fund and Special Reserve Fund were amended during the year ended June 30, 2013.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Special Reserve Fund
Contingency Reserve Fund
Textbook & Student Material Revolving Fund
District Activity Funds
Character Education Grant Fund
Federal Funds

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

2. STEWARDSHIP COMPLIANCE AND ACCOUNTABILITY

Compliance With Kansas Statutes

A. Mandatory Purchase of Products:

K.S.A. 75-3322 requires districts to make purchases of products offered by Kansas industries for the blind and severely disabled. The District failed to make mandatory purchases offered by these industries during the year ending June 30, 2013.

B. Depository Coverage:

K.S.A. 9-1402 requires deposits in public funds at statutorily authorized financial institutions be secured at the market value, which is equal to 100% of the total deposits at any given time. The deposits at State Exchange Bank were undersecured on July 9, 2012.

C. The District is not aware of any other non-compliance with Kansas statutes.

3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located or in an adjoining county if such institution has been designated as an official depository and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of Credit Risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during the designated "peak periods" when required coverage is 50%. All deposits were legally secured on June 30, 2013. However, on July 9, 2012, the District was undersecured by \$159,414.

At June 30, 2013, the District's carrying amount of deposits was \$4,731,758 and the bank balance was \$4,846,943. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance \$252,734 was covered by federal depository insurance, and the remaining \$4,594,209 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

4. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	Capital Outlay Fund	K.S.A. 72-6428	\$ 567,491
General Fund	Special Education Fund	K.S.A. 72-6428	328,247
Supplemental General Fund	At Risk Fund (4 Yr. Old)	K.S.A. 72-6433	9,540
Supplemental General Fund	At Risk Fund (K-12)	K.S.A. 72-6433	75,000
Supplemental General Fund	Food Service Fund	K.S.A. 72-6433	24,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-6433	363,872
Supplemental General Fund	Vocational Education Fund	K.S.A. 72-6433	100,000
Supplemental General Fund	Textbook & Student Material	K.S.A. 72-6433	30,000
	Revolving Fund		

5. DEFINED BENEFIT PENSION PLAN

Plan Description - Unified School District No. 107 participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603-3869) or by calling 1-888-275-5737.

Funding Policy - K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employers share.

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post Employment Benefits

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

(b) Compensated Absences

Vacation and Sick Leave

The District has formal sick leave, vacation, bereavement leave and personal leave policies. Certified and classified employees receive ten days of sick leave each year and can accumulate a maximum of seventy-five sick leave days. Sick leave is not paid upon termination of employment. Classified employees receive five bereavement days each year. Any classified staff that is not on a twelve month contract also receives three personal days each year. Any classified employee that is on a twelve month contract can earn vacation leave based on their hours worked. Classified employees with less than one year of service can earn up to twelve days of vacation leave and may accumulate a maximum of forty hours; employees with one to seven years of service can earn up to twelve days of vacation leave and may accumulate a maximum of eighty hours; and after seven years of service, a classified employee may earn up to fifteen days of vacation leave and may accumulate up to 120 hours of accrued pay.

7. RISK MANAGEMENT

The Unified School District No. 107 is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; injuries to employees; and natural disasters. The District has purchased commercial insurance for these potential risks.

During the year ended June 30, 2013, the District did not reduce insurance coverage from levels in place during the prior year. No settlements have exceeded coverage levels in place during the past three fiscal years.

8. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$144,399 subsequent to June 30, 2013 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2013.

9. SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through the date of this report, and does not believe any events have occurred which effect the financial statement as presented.

10. LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2013 were as follows:

Issue	Interest Rate	Date of Original Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year 7/1/2012	Additions	Principal Reductions/ Payments	Balance Ending of Year 6/30/2013	Interest Paid
General Obligation Bonds Series 2003	3.75-3.90%	12/01/03	\$ 400,000	9/1/2014	\$ 155,000	\$ -	\$ 50,000	\$ 105,000	\$ 4,895
Capital Leases:									
Computer Equipment	5.89%	04/16/13	50,233	04/16/13	-	50,233	17,711	32,522	-
Computers	0.00%	04/18/13	7,072	04/15/15	-	7,072	2,357	4,715	-
Total Capital Leases					-	57,305	20,068	37,237	-
Total Contractual Indebtedness					\$ 155,000	\$ 57,305	\$ 70,068	\$ 142,237	\$ 4,895

Current maturities of long-term debt and interest for the next four years through maturity are as follows:

Year Ended June 30	General Obligation Bonds		Capital Leases		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2014	\$ 50,000	\$ 3,082	\$ 18,153	\$ 1,916	\$ 68,153	\$ 4,998
2015	55,000	1,073	19,084	985	74,084	2,058
Total	\$ 105,000	\$ 4,155	\$ 37,237	\$ 2,901	\$ 142,237	\$ 7,056

**UNIFIED SCHOOL DISTRICT NO. 107,
MANKATO, KANSAS**

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2013

UNIFIED SCHOOL DISTRICT NO. 107
Mankato, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2013

FUNDS	Certified Budget	Adjustment to Comply with Legal Max Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:						
General Funds						
General Fund	\$ 2,589,115	\$ (21,493)	\$ 57,701	\$ 2,625,323	\$ 2,625,316	\$ (7)
Supplemental General Fund	744,750	-	-	744,750	744,750	-
Special Revenue Funds						
At Risk Fund (4 Yr. Old)	482,949	-	-	482,949	71,974	(410,975)
At Risk Fund (K-12)	639,079	-	-	639,079	246,019	(393,060)
Capital Outlay Fund	2,062,251	-	-	2,062,251	369,899	(1,692,352)
Driver Training Fund	22,884	-	-	22,884	4,890	(17,994)
Food Service Fund	301,696	-	-	301,696	183,085	(118,611)
Professional Development Fund	10,025	-	-	10,025	1,199	(8,826)
Special Education Fund	1,324,519	-	-	1,324,519	580,615	(743,904)
Vocational Education Fund	435,200	-	-	435,200	93,402	(341,798)
KPERs Special Retirement Contribution Fund	214,470	-	-	214,470	193,017	(21,453)
Debt Service Fund						
Bond & Interest Fund	54,895	-	-	54,895	54,895	-

UNIFIED SCHOOL DISTRICT NO. 107
Mankato, Kansas

Schedule 2-1
Page 1 of 4

**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2013**

GENERAL FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes			
Tax in Process	\$ 20,738	\$ 19,604	\$ 1,134
Current Tax	498,636	457,359	41,277
Delinquent Tax	7,679	2,501	5,178
Reimbursements	57,701	-	57,701
State Aid	1,712,135	1,760,143	(48,008)
Special Education Aid	328,247	349,508	(21,261)
	<u>2,625,136</u>	<u>\$ 2,589,115</u>	<u>\$ 36,021</u>
Total Receipts			
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	629,761	\$ 503,207	\$ 126,554
Noncertified	20,701	26,000	(5,299)
Employee Benefits			
Insurance	19,634	100,000	(80,366)
Social Security & Medicare	51,751	65,000	(13,249)
Other	1,798	5,000	(3,202)
Other Purchased Services			
Tuition			
Tuition/Other LEA's Outside the State	40,000	40,000	-
Supplies			
General	1,930	57,000	(55,070)
Property	2,301	-	2,301
Other	24,597	-	24,597
	<u>792,473</u>	<u>796,207</u>	<u>(3,734)</u>
Total Instruction			
STUDENT SUPPORT SERVICES			
Salaries			
Certified	58,639	70,000	(11,361)
Noncertified	1,012	25,000	(23,988)
Employee Benefits			
Insurance	-	18,500	(18,500)
Social Security & Medicare	3,353	8,000	(4,647)
Other	157	-	157
Supplies	5,561	5,000	561
	<u>68,722</u>	<u>126,500</u>	<u>(57,778)</u>
Total Student Support Services			

UNIFIED SCHOOL DISTRICT NO. 107
Mankato, Kansas

Schedule 2-1
Page 2 of 4

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2013**

GENERAL FUND

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
EXPENDITURES (Cont.)			
INSTRUCTIONAL SUPPORT STAFF			
Salaries			
Noncertified	\$ 13,502	\$ 13,000	\$ 502
Employee Benefits			
Insurance	-	5,000	(5,000)
Social Security & Medicare	762	-	762
Other	27	900	(873)
Purchased Professional & Technical Services	1,305	1,000	305
Supplies			
Books & Periodicals	258	1,000	(742)
Technology	1,996	-	1,996
Miscellaneous	41	-	41
	<u>17,891</u>	<u>20,900</u>	<u>(3,009)</u>
Total Instructional Support Staff			
	<u>17,891</u>	<u>20,900</u>	<u>(3,009)</u>
GENERAL ADMINISTRATION			
Salaries			
Certified	47,657	95,000	(47,343)
Noncertified	43,639	50,000	(6,361)
Employee Benefits			
Insurance	569	11,000	(10,431)
Social Security & Medicare	7,074	11,000	(3,926)
Other	225	-	225
Other Purchased Services			
Insurance	75,490	55,000	20,490
Communications	7,095	8,000	(905)
Other	7,981	8,000	(19)
Supplies	2,733	2,000	733
Other	11,034	11,000	34
	<u>203,497</u>	<u>251,000</u>	<u>(47,503)</u>
Total General Administration			
	<u>203,497</u>	<u>251,000</u>	<u>(47,503)</u>
SCHOOL ADMINISTRATION			
Salaries			
Certified	120,366	125,000	(4,634)
Noncertified	40,177	40,000	177
Employee Benefits			
Insurance	440	22,000	(21,560)
Social Security & Medicare	14,280	12,000	2,280
Other	481	-	481
Other Purchased Services			
Communications	14,511	16,500	(1,989)
Other	-	-	-
Supplies	5,192	8,000	(2,808)
	<u>195,447</u>	<u>223,500</u>	<u>(28,053)</u>
Total School Administration			
	<u>195,447</u>	<u>223,500</u>	<u>(28,053)</u>

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Mankato, Kansas

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**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2013**

GENERAL FUND			
	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
EXPENDITURES (Cont.)			
OPERATIONS & MAINTENANCE			
Salaries			
Noncertified	\$ 111,516	\$ 120,000	\$ (8,484)
Employee Benefits			
Insurance	3,195	22,000	(18,805)
Social Security & Medicare	7,877	10,000	(2,123)
Other	241	-	241
Purchased Property Services			
Water/Sewer	7,655	7,000	655
Repairs & Maintenance	78,299	50,000	28,299
Supplies			
General	255	5,000	(4,745)
Energy			
Heating	25,127	25,000	127
Electricity	53,743	60,000	(6,257)
Total Operations & Maintenance	<u>287,908</u>	<u>299,000</u>	<u>(11,092)</u>
OPERATIONS & MAINTENANCE (TRANSPORTATION)			
Salaries			
Noncertified	49,015	65,000	(15,985)
Employee Benefits			
Insurance	-	29,000	(29,000)
Social Security & Medicare	2,846	5,000	(2,154)
Other	100	-	100
Total Operations & Maintenance (Transportation)	<u>51,961</u>	<u>99,000</u>	<u>(47,039)</u>
SUPERVISION			
Salaries			
Noncertified	18,000	8,000	10,000
Employee Benefits			
Insurance	220	1,500	(1,280)
Social Security & Medicare	1,234	700	534
Other	38	-	38
Total Supervision	<u>19,492</u>	<u>10,200</u>	<u>9,292</u>
VEHICLE OPERATING SERVICE			
Motor Fuel	<u>69,584</u>	<u>30,000</u>	<u>39,584</u>

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2013

GENERAL FUND

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
VEHICLE & MAINTENANCE SERVICES			
Purchased Professional & Technical Services	\$ 819	\$ -	\$ 819
Other Purchased Services	1,690	2,500	(810)
Supplies	-	10,000	(10,000)
Property	19,770	-	19,770
Other	324	800	(476)
Total Vehicle & Maintenance Services	<u>22,603</u>	<u>13,300</u>	<u>9,303</u>
OUTGOING TRANSFERS			
At Risk Fund (4 Yr Old)	-	75,000	(75,000)
At Risk Fund (K-12)	-	175,000	(175,000)
Capital Outlay Fund	567,491	-	567,491
Special Education Fund	328,247	349,508	(21,261)
Vocational Education Fund	-	120,000	(120,000)
Total Outgoing Transfers	<u>895,738</u>	<u>719,508</u>	<u>176,230</u>
Adjustment to Comply With Legal Max	<u>-</u>	<u>(21,493)</u>	<u>21,493</u>
Legal General Fund Budget	2,625,316	2,567,622	57,694
Adjustment for Qualifying Budget Credits			
Reimbursements	<u>-</u>	<u>57,701</u>	<u>(57,701)</u>
Total Expenditures	<u>2,625,316</u>	<u>\$ 2,625,323</u>	<u>\$ (7)</u>
Receipts Over (Under) Expenditures	(180)		
UNENCUMBERED CASH, July 1, 2012	<u>187</u>		
UNENCUMBERED CASH, June 30, 2013	<u>\$ 7</u>		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2013

SUPPLEMENTAL GENERAL FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes			
Tax In Process	\$ 19,171	\$ 27,643	\$ (8,472)
Current Tax	431,262	386,500	44,762
Delinquent Tax	11,178	2,226	8,952
Motor Vehicle Tax	66,648	57,607	9,041
Recreational Vehicle Tax	1,142	1,756	(614)
Miscellaneous	1,944	-	1,944
State Aid	83,311	84,365	(1,054)
	<u>614,656</u>	<u>\$ 560,097</u>	<u>\$ 54,559</u>
Total Receipts			
EXPENDITURES			
Instruction			
Salaries			
Certified	57,500	\$ 60,000	\$ (2,500)
Noncertified	33,000	29,000	4,000
Employee Benefits			
Social Security & Medicare	6,923	6,800	123
Other	346	-	346
Supplies			
General	8,352	10,000	(1,648)
Other	-	450	(450)
Student Support Services			
Purchased Professional & Technical Services	-	102,500	(102,500)
Instructional Support Staff			
Purchased Professional & Technical Services	34,053	-	34,053
Other	766	-	766
General Administration			
Supplies	626	10,000	(9,374)
Property	-	10,000	(10,000)
Vehicle Operating Services			
Motor Fuel	-	20,000	(20,000)
Operations & Maintenance			
Property	772	-	772

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2013

SUPPLEMENTAL GENERAL FUND (Cont.)

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Outgoing Transfers			
At Risk Fund (4 Yr. Old)	\$ 9,540	\$ 100,000	\$ (90,460)
At Risk Fund (K-12)	75,000	100,000	(25,000)
Food Service Fund	24,000	100,000	(76,000)
Special Education Fund	363,872	96,000	267,872
Vocational Education Fund	100,000	100,000	-
Textbook & Student Material Revolving Fund	30,000	-	30,000
Legal Supplemental General Fund Budget	<u>744,750</u>	<u>\$ 744,750</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	(130,094)		
UNENCUMBERED CASH, July 1, 2012	184,654		
Prior Year Cancelled Encumbrances	<u>8</u>		
UNENCUMBERED CASH, June 30, 2013	<u>\$ 54,568</u>		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2013

AT RISK FUND (4 YR. OLD)

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfers			
General Fund	\$ -	\$ 75,000	\$ (75,000)
Supplemental General Fund	9,540	100,000	(90,460)
Total Receipts	9,540	\$ 175,000	\$ (165,460)
EXPENDITURES			
Instruction			
Salaries			
Certified	39,643	\$ 100,000	\$ (60,357)
Noncertified	16,524	35,000	(18,476)
Employee Benefits			
Insurance	4,089	25,000	(20,911)
Social Security & Medicare	4,005	10,000	(5,995)
Other	148	500	(352)
Supplies			
General	485	50,000	(49,515)
Technology	-	25,000	(25,000)
Property	-	48,949	(48,949)
Student Support Services			
Salaries			
Certified	475	1,000	(525)
Instruction Support Staff			
Salaries			
Noncertified	440	1,000	(560)
Employee Benefits			
Social Security & Medicare	28	500	(472)
Other	1	-	1
Supplies			
Books & Periodicals	-	15,000	(15,000)
Technology	-	75,000	(75,000)
Miscellaneous	-	10,000	(10,000)
Property	-	75,000	(75,000)
Student Transportation Services			
Salaries			
Noncertified	5,795	10,000	(4,205)
Employee Benefits	341	1,000	(659)
Total Expenditures	71,974	\$ 482,949	\$ (410,975)
Receipts Over (Under) Expenditures	(62,434)		
UNENCUMBERED CASH, July 1, 2012	300,808		
UNENCUMBERED CASH, June 30, 2013	\$ 238,374		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2013

AT RISK FUND (K-12)

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfers			
General Fund	\$ -	\$ 175,000	\$ (175,000)
Supplemental General Fund	75,000	100,000	(25,000)
Total Receipts	<u>\$ 75,000</u>	<u>\$ 275,000</u>	<u>\$ (200,000)</u>
EXPENDITURES			
Instruction			
Salaries			
Certified	177,044	\$ 150,000	\$ 27,044
Noncertified	50,690	116,000	(65,310)
Employee Benefits			
Insurance	-	105,000	(105,000)
Social Security & Medicare	14,514	20,000	(5,486)
Other	660	-	660
Supplies			
General	3,111	20,000	(16,889)
Technology	-	50,000	(50,000)
Other	-	2,600	(2,600)
Instruction Support Staff			
Other Purchased Services	-	679	(679)
Supplies			
Books & Periodicals	-	15,000	(15,000)
Technology	-	74,800	(74,800)
Miscellaneous	-	10,000	(10,000)
Property	-	75,000	(75,000)
Total Expenditures	<u>246,019</u>	<u>\$ 639,079</u>	<u>\$ (393,060)</u>
Receipts Over (Under) Expenditures	(171,019)		
UNENCUMBERED CASH, July 1, 2012	<u>364,079</u>		
UNENCUMBERED CASH, June 30, 2013	<u>\$ 193,060</u>		

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Schedule 2-5

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2013

CAPITAL OUTLAY FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes			
Delinquent Tax	\$ 166	\$ -	\$ 166
Interest on Idle Funds	19,001	18,000	1,001
Rent	1,365	-	1,365
Other Revenue from Local Sources	-	200,000	(200,000)
Miscellaneous	25,717	-	25,717
Incoming Transfer			
General Fund	567,491	-	567,491
	<u>613,740</u>	<u>\$ 218,000</u>	<u>\$ 395,740</u>
EXPENDITURES			
Instruction			
Property	-	\$ 100,000	\$ (100,000)
Student Support Services			
Property	-	150,000	(150,000)
Instructional Support Staff			
Property	-	150,000	(150,000)
General Administration			
Property	-	150,000	(150,000)
School Administration			
Property	-	80,505	(80,505)
Central Services			
Property	-	100,000	(100,000)
Operations & Maintenance			
Property	-	200,850	(200,850)
Transportation			
Property	196,260	125,000	71,260
Other Support Services			
Property	-	120,000	(120,000)
Architectural & Engineering Services	-	20,000	(20,000)
Site Improvement	-	712,634	(712,634)
Building Improvements			
Outside Contractors	173,639	138,262	35,377
Other	-	15,000	(15,000)
	<u>369,899</u>	<u>\$ 2,062,251</u>	<u>\$ (1,692,352)</u>
Total Expenditures			
	243,841		
Receipts Over (Under) Expenditures			
	<u>1,774,455</u>		
UNENCUMBERED CASH, July 1, 2012			
	<u>\$ 2,018,296</u>		
UNENCUMBERED CASH, June 30, 2013			

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**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For The Year Ended June 30, 2013

DRIVER TRAINING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Other Revenue from Local Sources	\$ 2,600	\$ 1,700	\$ 900
State Safety Aid	<u>1,116</u>	<u>1,170</u>	<u>(54)</u>
Total Receipts	<u>\$ 3,716</u>	<u>\$ 2,870</u>	<u>\$ 846</u>
EXPENDITURES			
Instruction			
Salaries			
Certified	4,526	\$ 2,500	\$ 2,026
Employee Benefits			
Social Security & Medicare	346	500	(154)
Other	18	50	(32)
Purchased Property Services	-	17,834	(17,834)
Vehicle Operations & Maintenance Services			
Motor Fuel - Not School Bus	<u>-</u>	<u>2,000</u>	<u>(2,000)</u>
Total Expenditures	<u>4,890</u>	<u>\$ 22,884</u>	<u>\$ (17,994)</u>
Receipts Over (Under) Expenditures	(1,174)		
UNENCUMBERED CASH, July 1, 2012	<u>20,014</u>		
UNENCUMBERED CASH, June 30, 2013	<u>\$ 18,840</u>		

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**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2013**

FOOD SERVICE FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Student Lunch	\$ 35,679	\$ 45,489	\$ (9,810)
Student Breakfast	8,558	6,802	1,756
Student Special Milk	9,653	5,600	4,053
Nonreimbursable Meals	1,374	13,718	(12,344)
Reimbursements	587	-	587
Miscellaneous	-	1,500	(1,500)
State Aid	2,112	1,604	508
Federal Aid	107,552	83,174	24,378
Incoming Transfer			
Supplemental General Fund	24,000	100,000	(76,000)
	<u>189,515</u>	<u>\$ 257,887</u>	<u>\$ (68,372)</u>
Total Receipts			
	<u>189,515</u>	<u>\$ 257,887</u>	<u>\$ (68,372)</u>
EXPENDITURES			
Food Service Operation			
Salaries			
Noncertified	60,097	\$ 55,000	\$ 5,097
Employee Benefits			
Insurance	-	21,000	(21,000)
Social Security & Medicare	3,394	5,000	(1,606)
Other	119	500	(381)
Purchased Property Services	55	-	55
Other Purchased Services	2,941	-	2,941
Supplies			
Food & Milk	112,639	100,000	12,639
Miscellaneous	2,580	10,111	(7,531)
Property	-	105,085	(105,085)
Other	1,260	5,000	(3,740)
	<u>183,085</u>	<u>\$ 301,696</u>	<u>\$ (118,611)</u>
Total Expenditures			
	<u>183,085</u>	<u>\$ 301,696</u>	<u>\$ (118,611)</u>
Receipts Over (Under) Expenditures	6,430		
UNENCUMBERED CASH, July 1, 2012	<u>44,381</u>		
UNENCUMBERED CASH, June 30, 2013	<u>\$ 50,811</u>		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2013

PROFESSIONAL DEVELOPMENT FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES			
Instructional Support Staff			
Purchased Professional & Technical Services	48	\$ 2,000	\$ (1,952)
Other Purchased Services	1,141	5,000	(3,859)
Technology	-	3,025	(3,025)
Miscellaneous Supplies	<u>10</u>	<u>-</u>	<u>10</u>
Total Expenditures	<u>1,199</u>	<u>\$ 10,025</u>	<u>\$ (8,826)</u>
Receipts Over (Under) Expenditures	(1,199)		
UNENCUMBERED CASH, July 1, 2012	9,986		
Prior Year Cancelled Encumbrances	<u>123</u>		
UNENCUMBERED CASH, June 30, 2013	<u>\$ 8,910</u>		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2013

SPECIAL RESERVE FUND

	<u>Actual</u>
RECEIPTS	
Other Revenue from Local Sources	<u>\$ 85,234</u>
EXPENDITURES	
Health Care Services	<u> 247,111</u>
Receipts Over (Under) Expenditures	(161,877)
UNENCUMBERED CASH, July 1, 2012	<u> 198,749</u>
UNENCUMBERED CASH, June 30, 2013	<u><u> \$ 36,872</u></u>

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Schedule 2-10

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2013

SPECIAL EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Other Revenue from Local Sources	\$ -	\$ 5,000	\$ (5,000)
Miscellaneous	6,643	-	6,643
Medicaid	56,409	-	56,409
Incoming Transfers			
General Fund	328,247	349,508	(21,261)
Supplemental General Fund	363,872	96,000	267,872
Total Receipts	<u>755,171</u>	<u>\$ 450,508</u>	<u>\$ 304,663</u>
EXPENDITURES			
Instruction			
Salaries			
Certified	-	\$ 10,000	\$ (10,000)
Noncertified	-	2,500	(2,500)
Employee Benefits			
Insurance	439	1,000	(561)
Social Security & Medicare	52	500	(448)
Other	1	-	1
Payment to Special Education Coop	566,983	1,182,634	(615,651)
Supplies			
General	230	2,000	(1,770)
Technology	-	2,000	(2,000)
Operations & Maintenance			
Purchased Property Services			
Water/Sewer	-	1,000	(1,000)
Supplies			
Energy			
Heating	51	1,500	(1,449)
Electricity	-	1,000	(1,000)
Miscellaneous	-	485	(485)
Supervision			
Salaries			
Noncertified	5,647	20,500	(14,853)
Employee Benefits			
Social Security & Medicare	326	5,400	(5,074)
Other	9	1,000	(991)
Purchased Property Services	100	-	100
Vehicle Operating Services			
Supplies			
Motor Fuel	5,754	15,000	(9,246)
Miscellaneous	1,023	1,500	(477)
Equipment	-	75,000	(75,000)
Other	-	1,500	(1,500)
Total Expenditures	<u>580,615</u>	<u>\$ 1,324,519</u>	<u>\$ (743,904)</u>
Receipts Over (Under) Expenditures	174,556		
UNENCUMBERED CASH, July 1, 2012	<u>873,235</u>		
UNENCUMBERED CASH, June 30, 2013	<u>\$ 1,047,791</u>		

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Schedule 2-11

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2013**

VOCATIONAL EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
User Charges	\$ 3,459	\$ -	\$ 3,459
Reimbursements	4,070	-	4,070
Miscellaneous	-	10,000	(10,000)
Incoming Transfers			
General Fund	-	120,000	(120,000)
Supplemental General Fund	100,000	100,000	-
	<u>107,529</u>	<u>\$ 230,000</u>	<u>\$ (122,471)</u>
Total Receipts			
	<u>107,529</u>	<u>\$ 230,000</u>	<u>\$ (122,471)</u>
EXPENDITURES			
Instruction			
Salaries			
Certified	76,461	\$ 136,000	\$ (59,539)
Employee Benefits			
Insurance	-	26,000	(26,000)
Social Security & Medicare	5,209	15,000	(9,791)
Other	189	-	189
Purchased Professional & Technical Services	392	500	(108)
Other Purchased Services	-	1,217	(1,217)
Supplies			
General	8,764	30,000	(21,236)
Textbooks	-	12,000	(12,000)
Technology	286	20,621	(20,335)
Miscellaneous	-	20,000	(20,000)
Property	2,101	173,362	(171,261)
Other	-	500	(500)
	<u>93,402</u>	<u>\$ 435,200</u>	<u>\$ (341,798)</u>
Total Expenditures			
	<u>93,402</u>	<u>\$ 435,200</u>	<u>\$ (341,798)</u>
Receipts Over (Under) Expenditures	14,127		
UNENCUMBERED CASH, July 1, 2012	<u>205,200</u>		
UNENCUMBERED CASH, June 30, 2013	<u>\$ 219,327</u>		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2013

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
KPERS	\$ 193,017	\$ 214,470	\$ (21,453)
EXPENDITURES			
Instruction			
Employee Benefits	117,740	\$ 130,827	\$ (13,087)
Student Support Services			
Employee Benefits	3,860	4,290	(430)
Instructional Support Staff			
Employee Benefits	5,791	6,434	(643)
General Administration			
Employee Benefits	13,511	15,012	(1,501)
School Administration			
Employee Benefits	21,232	23,592	(2,360)
Operations & Maintenance			
Employee Benefits	15,441	17,158	(1,717)
Student Transportation Services			
Employee Benefits	7,721	8,579	(858)
Food Service			
Employee Benefits	7,721	8,578	(857)
Total Expenditures	193,017	\$ 214,470	\$ (21,453)
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, July 1, 2012	-		
UNENCUMBERED CASH, June 30, 2013	\$ -		

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Schedule 2-13

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2013

CONTINGENCY RESERVE FUND

	<u>Actual</u>
RECEIPTS	<u>\$ -</u>
EXPENDITURES	<u>-</u>
Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, July 1, 2012	<u>368,237</u>
UNENCUMBERED CASH, June 30, 2013	<u><u>\$ 368,237</u></u>

UNIFIED SCHOOL DISTRICT NO. 107
Mankato, Kansas

Schedule 2-14

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2013

TEXTBOOK & STUDENT MATERIAL REVOLVING FUND

	<u>Actual</u>
RECEIPTS	
Fines	\$ -
Rental Fees	5,224
Miscellaneous	2,010
Incoming Transfer	
Supplemental General Fund	<u>30,000</u>
Total Receipts	<u>37,234</u>
EXPENDITURES	
Instruction	
Textbooks	7,879
Workbooks	9,626
Other Materials & Supplies	<u>19,345</u>
Total Expenditures	<u>36,850</u>
Receipts Over (Under) Expenditures	384
UNENCUMBERED CASH, July 1, 2012	<u>163,306</u>
UNENCUMBERED CASH, June 30, 2013	<u><u>\$ 163,690</u></u>

UNIFIED SCHOOL DISTRICT NO. 107
Mankato, Kansas

Schedule 2-15

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2013

DISTRICT ACTIVITY FUNDS

	<u>Actual</u>
RECEIPTS	<u>\$ 66,680</u>
EXPENDITURES	<u>61,984</u>
Receipts Over (Under) Expenditures	4,696
UNENCUMBERED CASH, July 1, 2012	<u>14,121</u>
UNENCUMBERED CASH, June 30, 2013	<u><u>\$ 18,817</u></u>

UNIFIED SCHOOL DISTRICT NO. 107
Mankato, Kansas

Schedule 2-16

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2013

	FEDERAL FUNDS						Budget**	Variance Over (Under)
	Title I Fund	Title II A Fund	Title II D Fund	Title V Fund	Small Rural Schools Achievement Grant Fund	Total Federal Funds		
RECEIPTS								
Federal Aid	\$ 32,057	\$ 27,126	\$ 18,823	\$ 37,084	\$ 23,828	\$ 138,918	\$ 91,411	\$ 47,507
EXPENDITURES								
Instruction								
Salaries								
Certified	9,997	3,150	-	29,623	-	42,770	\$ 54,499	\$ (11,729)
Noncertified	8,931	-	-	11,442	-	20,373	18,500	1,873
Employee Benefits								
Insurance	6,721	-	-	3,093	-	9,814	11,000	(1,186)
Social Security & Medicare	915	279	-	2,714	-	3,908	5,000	(1,092)
Other	43	10	-	90	-	143	500	(357)
Purchased Professional & Technical Services	-	109	-	-	-	109	12,989	(12,880)
Supplies								
General	423	6,624	-	1,022	14,442	22,511	3,000	19,511
Other	-	-	-	-	9,576	9,576	-	9,576
Instructional Support Staff								
Purchased Professional & Technical Services	-	7,662	18,686	-	-	26,348	-	26,348
Other Purchased Services	-	9,355	-	-	-	9,355	-	9,355
Total Expenditures	27,030	27,189	18,686	47,984	24,018	144,907	\$ 105,488	\$ 39,419
Receipts Over (Under) Expenditures	5,027	(63)	137	(10,900)	(190)	(5,989)		
UNENCUMBERED CASH, July 1, 2012	-	63	-	10,900	196	11,159		
Prior Year Cancelled Encumbrances	-	4	-	-	-	4		
UNENCUMBERED CASH, June 30, 2013	\$ 5,027	\$ 4	\$ 137	\$ -	\$ 6	\$ 5,174		

**Federal funds are not required by statute to be budgeted, this budget is for informational purposes only.

UNIFIED SCHOOL DISTRICT NO. 107
Mankato, Kansas

Schedule 2-17

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2013**

BOND & INTEREST FUND

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes			
Tax in Process	\$ 1,236	\$ 1,633	\$ (397)
Current Tax	34,638	31,824	2,814
Delinquent Tax	1,019	132	887
Motor Vehicle Tax	4,014	3,172	842
Recreational Vehicle Tax	70	96	(26)
Interest on Idle Funds	-	10,000	(10,000)
	<u>40,977</u>	<u>\$ 46,857</u>	<u>\$ (5,880)</u>
EXPENDITURES			
Debt Service			
Principal	50,000	\$ 50,000	\$ -
Interest	4,895	4,895	-
	<u>54,895</u>	<u>\$ 54,895</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	(13,918)		
UNENCUMBERED CASH, July 1, 2012	<u>60,061</u>		
UNENCUMBERED CASH, June 30, 2013	<u>\$ 46,143</u>		

UNIFIED SCHOOL DISTRICT NO. 107
Mankato, Kansas

Schedule 3

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For The Year Ended June 30, 2013

AGENCY FUNDS

<u>Fund</u>	<u>Beginning Balance 7/1/2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Balance 6/30/2013</u>
Student Activity Funds	<u>\$ 50,501</u>	<u>\$ 82,180</u>	<u>\$ 87,945</u>	<u>\$ 44,736</u>
Total	<u><u>\$ 50,501</u></u>	<u><u>\$ 82,180</u></u>	<u><u>\$ 87,945</u></u>	<u><u>\$ 44,736</u></u>

UNIFIED SCHOOL DISTRICT NO. 107
Mankato, Kansas

Schedule 4

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS
For The Year Ended June 30, 2013

DISTRICT ACTIVITY FUNDS

Fund	Beginning Unencumbered Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Balance
Junior/Senior High School							
Senior High Athletics	\$ 8,396	\$ -	\$ 41,374	\$ 38,139	\$ 11,631	\$ -	\$ 11,631
Junior/Senior High Concessions	2,500	-	18,569	17,627	3,442	-	3,442
Drama	678	-	882	948	612	-	612
Library	-	-	92	92	-	-	-
Total Junior/Senior High School	<u>11,574</u>	<u>-</u>	<u>60,917</u>	<u>56,806</u>	<u>15,685</u>	<u>-</u>	<u>15,685</u>
Grade School							
General Activities	<u>2,547</u>	<u>-</u>	<u>5,763</u>	<u>5,178</u>	<u>3,132</u>	<u>-</u>	<u>3,132</u>
Total District Activity Funds	<u>\$ 14,121</u>	<u>\$ -</u>	<u>\$ 66,680</u>	<u>\$ 61,984</u>	<u>\$ 18,817</u>	<u>\$ -</u>	<u>\$ 18,817</u>

UNIFIED SCHOOL DISTRICT NO. 107
Mankato, Kansas

Schedule 5

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For The Year Ended June 30, 2013

STUDENT ACTIVITY FUNDS

Fund	Beginning Balance 7/1/2012	Receipts	Disbursements	Ending Balance 6/30/2013
JUNIOR/SENIOR HIGH SCHOOL				
Class of 2013	\$ 2,107	\$ 326	\$ 2,433	\$ -
Class of 2014	1,613	10,647	10,010	2,250
Class of 2015	802	1,520	297	2,025
Class of 2016	763	1,107	564	1,306
Class of 2017	1,689	2,214	1,676	2,227
Class of 2018	814	1,368	969	1,213
Class of 2019	448	-	-	448
FFA	7,863	15,008	12,934	9,937
Student Council	7,710	5,540	8,363	4,887
National Honor Society	481	717	360	838
Family Career Community Leaders	1,187	5,310	6,148	349
Annual	5,456	9,909	9,346	6,019
Cheerleaders	3,112	2,702	4,784	1,030
Horticulture	959	12	-	971
Scholar's Bowl	662	-	310	352
Flag Corp	875	-	-	875
Future Business Leaders of America	1,406	6,195	6,146	1,455
Broadcasting	1,988	2,956	3,234	1,710
Instrumental Music	1,374	6,581	6,082	1,873
Vocal Music	587	-	587	-
Middle School Student Council	2,959	1,045	1,335	2,669
Junior High Cheerleaders	3,125	4,559	6,318	1,366
Middle School Scholars Bowl	5	790	619	176
Dance Team	2,516	3,674	5,430	760
Total Student Activity Funds	\$ 50,501	\$ 82,180	\$ 87,945	\$ 44,736